



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : Confirmation No. 4104
Shunsuke MIZUTANI et al. : Attorney Docket No. 2006_1340
Serial No. 10/610,947 : Group Art Unit 1745
Filed July 1, 2003 : Examiner Helen Chu
FUEL CELL

POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST
(REVOCATION OF PRIOR POWERS)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

GS Yuasa Corporation, as the owner of the entire interest in the above-identified application, as evidenced by the Assignment recorded on December 29, 2005 at Reel 016953, Frame 0711, hereby revokes all powers of attorney previously given and appoints the following attorney(s) and/or agent(s) to prosecute and transact all business in the Patent and Trademark Office connected therewith.

Michael R. Davis (Reg. No. 25,134), Matthew M. Jacob (Reg. No. 25,154), Warren M. Cheek, Jr. (Reg. No. 33,367), Nils E. Pedersen (Reg. No. 33,145), Charles R. Watts (Reg. No. 33,142), Michael S. Huppert (Reg. No. 40,268), Jeffery R. Filipek (Reg. No. 41,471) and W. Douglas Hahm (Reg. No. 44,142), who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., jointly and severally, attorneys to prosecute this application.

The undersigned is authorized to act on behalf of GS Yuasa Corporation.

Toshiaki Nakano
Signature

Date August 25, 2006

Toshiaki NAKANO
(type or print name of person authorized
to sign on behalf of assignee)

Corporate Strategic Planning Division
(Intellectual Property), General Manager
Title